

EXHIBIT A

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Entered on Docket
September 10, 2007

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Hon. Linda B. Riegle
United States Bankruptcy Judge

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14 UNITED STATES BANKRUPTCY COURT

15 DISTRICT OF NEVADA

16 In re:

17 USA COMMERCIAL MORTGAGE COMPANY,
18 USA CAPITAL REALTY ADVISORS, LLC,
19 USA CAPITAL DIVERSIFIED TRUST DEED FUND,
LLC,
20 USA CAPITAL FIRST TRUST DEED FUND, LLC,
21 USA SECURITIES, LLC,

22 Debtors.

23 Affects:

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

Order Approving Stipulation for
Withdrawal with Prejudice of Proof of
Claim Number 10725-00202 Filed by
M.W. Gorts & Company

Hearing Date: September 28, 2007
Hearing Time: 1:30 p.m.

1 The Court having considered the Stipulation for Withdrawal with Prejudice of
2 Proof of Claim Number 10725-00202 Filed by M.W. Gorts & Company (the "Stipulation"), and
3 good cause appearing:

4 IT IS HEREBY ORDERED that the Stipulation is approved.

5 IT IS FURTHER ORDERED that Proof of Claim Number 10725-00202 is hereby
6 withdrawn with prejudice.

7 IT IS FURTHER ORDERED THAT m.w. Gorts & Company's equity interest in
8 USA Capital First Trust Deed Fund, LLC (the "FTDF") is allowed in the amount of \$20,368 as
9 reflected in the FTDF's books and records as of the petition date.

10 SUBMITTED BY:

11 APPROVED BY:

12 _____
13 /s/ Rob Charles
14 SUSAN M. FREEMAN
15 ROB CHARLES
16 **LEWIS AND ROCA LLP**
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21 /s/ Eve H. Karasik
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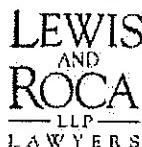
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39 *Counsel for M.W. Gorts & Company*

40 *Counsel for the Official Committee of
41 Equity Security Holders of
42 USA Capital First Trust Deed Fund, LLC*

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